

**ABSTRACT**

A system for thinning a layer on a substrate without damaging a delicate underlying layer in the substrate. The system includes means for mechanically eroding the layer on the substrate, and means for electropolishing the layer on the substrate. In this manner, portions of the layer that cannot be removed by electropolishing can be removed by the mechanical erosion. However, electropolishing can preferentially be used on some portions of the layer so that unnecessary mechanical stresses can be avoided. Thus, the system imparts less mechanical stress to the substrate during the removal of the layer, and the delicate underlying layer receives less damage during the process, and preferably no damage whatsoever.

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